

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant :	Toshimitsu Taniguchi et al.	Art Unit :	2811
Serial No. :	10/806,610	Examiner :	Samuel A. Gebremariam
Filed :	March 23, 2004	Conf. No. :	2451
Title :	SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING THEREOF		

MAIL STOP AF

Commissioner for Patents

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REPLY TO ACTION OF OCTOBER 24, 2006